

**CHILDREN'S ADVOCACY CENTERS OF LOUISIANA
BATON ROUGE, LA**

**Annual Financial Statements
And Supplemental Information
As of and for the Year
Ended December 31, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/7/11

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438

**Children's Advocacy Centers of Louisiana
Table of Contents**

	Page
Independent Auditor's Report	1-2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6-9
Supplemental Information:	
Schedule of Federal Financial Assistance	10
Other Independent Auditor's Report	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	11-12
Schedule of Current Year Findings, Recommendations, and Responses	13

Minda B. Raybourn

*Certified Public Accountant
Limited Liability Company*

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(985) 839-4413
FAX (985) 839-4402

MEMBER
A.I.C.P.A.

MEMBER
L.C.P.A.

Children's Advocacy Centers of Louisiana

9654 Brookline Suite 210

Baton Rouge, LA

I have audited the accompanying statement of financial position of Children's Advocacy Centers of Louisiana (a nonprofit organization) as of December 31, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for our opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position Children's Advocacy Centers of Louisiana, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated July 18, 2011, on my consideration of Children's Advocacy Centers of Louisiana's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Sincerely,

A handwritten signature in cursive script that reads "Minda B. Raybourn".

Minda B. Raybourn CPA

July 18, 2011

FINANCIAL STATEMENTS

**CHILDREN'S ADVOCACY CENTERS OF LOUISIANA
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2010**

ASSETS

Current assets:

Cash and cash equivalents	\$ 10,531
Grants receivables	<u>30,690</u>
Total current assets	<u><u>41,221</u></u>

Total assets	<u><u>\$ 41,221</u></u>
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LIABILITIES

Current liabilities:

Subgrants Payable	<u>(30,690)</u>
Total current liabilities	<u>(30,690)</u>

Total Liabilities	<u>\$ (30,690)</u>
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Net Assets

Unrestricted:	<u>10,531</u>
Total Net Assets	<u><u>\$ 10,531</u></u>

See accompanying notes and accountant's report.

CHILDREN'S ADVOCACY CENTERS OF LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>
REVENUE		
National Children's Alliance	\$ -	\$ 122,000
Children's Trust Fund	-	25,000
Southern Regional Child Advocacy Centers	-	10,000
Children's Justice Act	-	2,438
Dues	1,750	
Net assets released from restrictions	159,438	(159,438)
Total Revenues	<u>161,188</u>	<u>-</u>
EXPENSES		
Subgrantee Payments	70,000	
Professional Services	66,100	
Trainings & Meetings	13,788	
Other Expenses	18,911	
Total Expenses	<u>168,799</u>	<u>-</u>
Increase (decrease) in assets	(7,611)	
Net Assets, Beginning of Year	<u>18,142</u>	<u>-</u>
Net Assets, End of Year	<u>\$ 10,531</u>	<u>\$ -</u>

See accompanying notes and accountant's report.

CHILDREN'S ADVOCACY CENTERS OF LOUISIANA
STATEMENT OF CASH FLOWS - ACCRUAL BASIS
For the year ended December 31, 2010

Cash Flows From Operating Activities

Receipts from grants	\$ 159,438
Receipts from other source	1,750
Payments to subgrantees	(70,000)
Payments for operations	(98,799)
Net Cash Flows From Operating Activities	<u>(7,611)</u>

Net Change in Cash and Cash Equivalents	(7,611)
Cash and Cash Equivalents - Beginning of Year	<u>18,142</u>
Cash and Cash Equivalents - End of Year	<u><u>10,531</u></u>

Reconciliation of Operating Income to Net Cash Flows From Operating Activities

Operating Income (Loss)	(7,611)
Adjustments to Reconcile Operating Income to Net Cash	
Flows From Operating Activities:	
Increase (Decrease) in Deferred Revenues	-
Increase (Decrease) in Accounts Payable	30,690
Increase (Decrease) in Payroll Tax Payable	-
Decrease (Increase) in Grants Receivable	(30,690)
Decrease (Increase) in Other Receivable	-
Net Cash Flows From Operating Activities	<u>\$ (7,611)</u>

See accompanying notes and accountant's report.

NOTES TO FINANCIAL STATEMENTS

Children's Advocacy Centers of Louisiana
Notes to Financial Statements

Note A- Summary of Significant Accounting Policies

Nature of Organization

Child Advocacy Centers of Louisiana (the "Organization") was incorporated on July 13, 2011. The Organization is a non-profit organization formed to support the development, growth, communication between, and continuation of quality children's advocacy centers in the state of Louisiana.

Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to separate classes of net assets as follows:

Unrestricted- Assets and contributions that are not restricted by grants or contracts or for which there are no restrictions.

Temporarily Restricted- A grant or contract imposed restriction that permits the Organization to use the donated funds as specified. The use of the funds is restricted by purpose and/or until the passage of time.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Children's Advocacy Centers of Louisiana
Notes to Financial Statements

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents include demand deposits and interest bearing demand deposits.

Receivables

Receivables represent amounts due from federal and state cost reimbursement grants and contracts. Amounts are stated at cost and management estimates that all amounts are collectible. If amounts due become uncollectible, they will be charged to operations when that determination is made.

Property and Equipment

Property and equipment are recorded at cost, with the exception of donated items, which are recorded at fair market value at the date of the donation. It is the Organization's policy to capitalize expenditures for items in excess of \$500 with a useful life of at least three years. Acquisitions and donations of property and equipment are made with unrestricted assets, unless the donor imposes a restriction. Depreciation is provided over the estimated useful lives of the respective assets, approximately three to thirty-one years, on a straight-line basis.

Donated Assets and Services

The Organization records noncash donations as contributions at its estimated fair value at the date of the donation. Portions of the Organization's functions are conducted by unpaid officers, board members, and volunteers. The Organization has not received donated materials and supplies as of December 31, 2010.

The Organization recognizes donated services, if significant in amount, that create or enhance non-financial assets or that require specialized skills provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Income Taxes

The Organization is a not-for-profit corporation that is exempt from both federal and state income taxes under Section 501(C)(3) of the Internal Revenue Code.

Children's Advocacy Centers of Louisiana
Notes to Financial Statements

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets, if the restrictions expire in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note B-Concentration of Credit Risk

The Organization maintains its cash balances in one financial institution located in Baton Rouge, Louisiana that may at times exceed amounts covered by insurance provided by the Federal Deposit Insurance Corporation up to \$250,000. The Organization's cash balances were not in excess of the FDIC insurance at December 31, 2010. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Note C-Property And Equipment

The Organization owns no property or equipment. Office space and equipment are rented from the Louisiana Court Appointed Special Advocates for Children (CASA)

Note D-Notes Payable

The Organization has no short term or long term debt.

Note E-Receivables

Receivables consisted of grants from the National Children's Alliance for \$30,690.

Children's Advocacy Centers of Louisiana
Notes to Financial Statements

Note F-Concentrations of Program Funding

A substantial portion of the Organization's support and revenue is derived from grants and contracts for the programs conducted. The various grants and contracts are approved on a year-to-year basis. Any unexpended grant funds or unauthorized expenditures charged against the programs must be refunded.

Approximately 99% of the Organization's funding are from these contracts and grants received from a variety of government agencies. The remaining funding are generated from dues received by various local level child advocacy centers.

Note G-Subsequent Events

The subsequent events of the Organization were evaluated through the date the financial statements were available to be issued (July 18, 2011). It has been determined that no events occurred that require disclosure.

Note H-Contingencies and Commitments

As of December 31, 2010, there were no litigations or claims against the Organization.

Note I-Related Party Transactions

The Organization has no related party transactions during the period covered by the financial statements.

SUPPLEMENTAL INFORMATION

CHILDREN'S ADVOCACY CENTERS OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

Federal Grantor Pass- Through Grantor Program Title	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Justice</u>		
Passed Through National Children's Alliance Chapter Support Grant	16.543	\$ 122,000
<u>United States Department of Justice</u>		
Passed through Southern Regional Children's Advocacy Center Chapter Support Grant	16.543	10,000
<u>United States Department of Health and Human Services</u>		
Passed Through State Department of Health & Human Services Children's Trust Fund	93.136	25,000
<u>United States Department of Health and Human Services</u>		
Passed Through State Department of Social Services Children's Justice Act	93.643	2,438
 Total Federal Grants Expenditures		 <u><u>\$ 159,438</u></u>

See accompanying notes and accountant's report.

Minda B. Raybourn

Certified Public Accountant
Limited Liability Company

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FAX (985) 830-4402

MEMBER
A.I.C.P.A.

MEMBER
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Children's Advocacy Centers of Louisiana
9654 Brookline Suite 210
Baton Rouge, LA 70809

I have audited the financial statements Children's Advocacy Centers of Louisiana as of and for the year ended December 31, 2010, and have issued my report thereon dated July 18, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Children's Advocacy Centers of Louisiana's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Children's Advocacy Centers of Louisiana's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Children's Advocacy Centers of Louisiana's internal control over financial reporting.


A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent and detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of control deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I identified one deficiency in internal control over financial reporting, described in accompanying Schedule of Current Year Finding, Recommendations, and Responses that I consider to be material weaknesses in internal control over financial reporting listed as 2010-1.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Children's Advocacy Centers of Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with could have a direct and material effect on the determination of financial statement amounts. However; providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of directors, management, federal, state, and local awarding agencies, pass-through entities, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Minda B. Raybourn
Certified Public Accountant

July 18, 2011

**Children's Advocacy Centers of Louisiana
Schedule of Current Year Findings, Recommendations, and Responses
As of and for the Year Ended December 31, 2010**

Section I-Summary of Auditor's Reports

Report on Control and Compliance Material to the Financial Statements

Internal Control Material Weakness-Yes

Significant Deficiencies-No

Compliance Material to Financial Statements-Yes

Federal Awards-Yes

Was management letter issued?-No

Section I-Internal Control

2010-1 Timely submission of report

Criteria: LSA-R.S.24.513 states that, "all engagements must be completed and transmitted to the legislative auditor within six months of the close of the auditee fiscal year."

Condition: Certain aspects of field work were not completed within the time frame prescribed by the Louisiana audit law.

Cause: Additional time was needed to complete the audit due to the illness of the auditor.

Effect: The Center is not in compliance with LSA-R.S.24.513.

Recommendation: The Center should remain in compliance with its reporting requirements.

Management's corrective action plan: Management intends to comply with all submission requirements in future years.